

Babylonians in Susa

The travels of Babylonian businessmen to Susa reconsidered

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In many cuneiform archives evidence has turned up which shows that Babylonians travelled regularly to Susa from the reign of Darius I onwards.¹ The study of these trips has become stranded in a debate about the location of Šušan (“Susa”) in each of the different archives involved. Since there would have been one or even more places called Šušan in Babylonia proper, some scholars doubt whether Babylonians travelled to the Elamite capital at all. The complexities of this debate have prevented a full engagement with issues of wider historical importance, in particular the question why Babylonians travelled to Susa. Answers to this question have so far been sought at the crossroads between business and politics.² In every regime the elites fare well by a healthy connection to the ruler, and so did the Babylonians under Persian domination, but in my opinion entrepreneurial motivations were not the primary motor behind the trips to Susa, as I intend to show in this paper (part 2). However, before the motivations can be studied, it is necessary to tackle the question about the destination of the trips (part 1).

Part I. One Susa or many?

In the reign of Darius I, the ancient Elamite city of Susa became one of the capitals of the Achaemenid empire. In contemporary Babylonian records the city of Susa appears under the name Šušan. Confusingly, this same name would have been in use to refer to one or more indigenous towns in Babylonia. While the location and architectural history of the Elamite city

* Unpublished tablets in the British Museum are cited with the kind permission of the Trustees of the British Museum. I am indebted to Michaela Weszeli and Reinhard Pirngruber for collating some of the tablets of the Egibi archive, used in this article, in the British Museum in 2005 and 2008. I also wish to thank Bert van der Spek for pointing out the references to Susa in the Astronomical Diaries to me.

1 Murašû archive: Dandamayev 1972, 1986, 1989, Joannès 1988, Donbaz 1989, Stolper 1992. Egibi archive: Biggs 1994, Abraham 1997a, 1997b, 2004. Archive of Marduk-rēmanni: Zawadzki 2000, Waerzeggers 2001. Archives from Borsippa: Joannès 1989a: 261 and 1989b. Murašû and Gallabû archives: Joannès 1988. Murašû and Egibi archives: Dandamayev 2003.

2 Abraham 1997a, Stolper 1992.

Šušan are documented in archaeology, those of the Babylonian Šušan(s) are not – its (their) existence rests on textual evidence only.

In recent years, a discussion is taking place among Neo-Babylonian specialists about the various localities named Šušan in cuneiform records dating from the reigns of Darius I to Artaxerxes III. Disagreement exists on three levels: (1) the number of settlements or towns called Šušan in Babylonia, (2) their approximate location, and (3) the attribution of the various attestations to the different homonymous localities in Babylonia and in Elam. Although individual opinions differ greatly, all contributors agree that there was at least one Šušan in Babylonia, in addition to the one in Elam. In the first part of this paper I will argue against this idea and postulate that there was only one Šušan – in Elam.

I.1 Introduction

The Šušan / Susa debate started after the publication of the Neo-Babylonian volume of *Répertoire Géographique des Textes Cunéiformes* (Zadok 1985a).³ The entry for “Šušan” on pages 298f. offers five subsections, each pertaining to a Šušan in a different location: (1) Šušan, the capital of Elam, (2) Šušan, a quarter of Babylon, (3) Šušan, close to Borsippa, (4) Šušan, close to Nippur, and (5) Šušan, close to Eridu. The differentiation in RGTC 8 is made on the basis of the provenance of the tablet or archive that supplies the attestation: for instance, Šušan in VS 4 194 is identified as a village in the vicinity of Borsippa because the tablet belongs to an archive from that city. The fact that there are four different Šušans in Babylonia according to RGTC 8 only means that the name is attested in tablets from as many different Babylonian cities.

The ensuing debate aimed at reducing the number of entries for Šušan in Babylonia, locating those entries remaining and sorting out which attestations belong to which settlement. R. Zadok (1985b: 26) proposed to eliminate Šušan (3) from the list and to assign the text references to Šušan (2) – a proposition not followed up in later literature. F. Joannès showed in 1988 and 1989b that there is no settlement called Šušan close to Ur, neither a district of Babylon by that name, thus eliminating entries (2) and (5) of RGTC 8. Most subsequent contributors further reduced the remaining two entries for Šušan in Babylonia by merging them into one. This one city would have been located in the wider region of Babylon on the (as yet unlocated) river Nār-Kabari. The current point of disagreement is how the various attestations

³ Dandamayev 1972 did not question the identification of Šušan with the Elamite city in the Babylonian records. Only in *Dar* 437 and *Dar* 497 Šušan was kept aside following Unger’s opinion that these references apply to a quarter of Babylon by that same name. Joannès 1989b later erased this quarter from the map of Babylon in an article entitled “Un quartier fantôme de Babylone”.

of the place name should be distributed between the Elamite capital and this one town in central Babylonia. Attributions vary according to author and the same text has sometimes been moved hence and forth between Elam and Babylonia in the course of the debate: for example, Šušan in PBS 2/1 113 was first located in Elam (Dandamayev 1972, Zadok 1985a), then in Babylonia (Dandamayev 1986), back in Elam (Joannès 1988), back in Babylonia (Dandamayev 1989), back in Elam (Stolper 1992) and finally back in Babylonia (Dandamayev 2003). It is not possible to review the arguments behind these attributions here. In a general manner two positions can be distinguished in the debate: *most attestations refer to Susa in Elam, only a few refer to the Babylonian Šušan* (i.e. Stolper 1992, Abraham 1997a, Zawadzki 2000) and *most, if not all, attestations refer to the Babylonian Šušan* (i.e. Dandamayev 1986, Dandamayev 1989, Biggs 1994, Dandamayev 2003).

Most recently, Dandamayev 2003 has placed the burden of proof on those who tend to identify Šušan with the Elamite Susa. If no evidence of the actual Elamite location of Šušan can be supplied, the attestation must refer to the Babylonian Šušan in his opinion (Dandamayev 2003: 13; also 1986). Not a single mention of Šušan can, at present, be proven to refer to Elam. This challenge can be put in perspective if one thinks of the problems we would face if we were asked to prove that “Babylon” in any random Uruk tablet is located at 44°25' / 32°32' and not within a 20 km radius of Uruk.

In the first part of my paper, I will look for *proof of the actual Elamite location of all attestations of Šušan in Babylonian tablets*. My argumentation will develop as follows: (1) the first step will be to single out those attestations that refer to the Elamite Susa without reasonable doubt, (2) secondly, the arguments in favour of a Babylonian location of Šušan will be critically reviewed, (3) thirdly, I will show that all references to Šušan are found in one, homogenous group of tablets, tied together by many prosopographic links and a common social and economic background; (4) and finally I will argue on the basis of this homogeneity and other circumstantial evidence that the existence of a Babylonian Susa is no longer convincingly supported by the textual record.

1.2 Sources

It is practical to first review all the attestations of the place name Šušan in tablets from Babylonian archives. Much material can be gleaned from the various contributions to the Šušan / Susa debate – notably Abraham 1997a: 57f. for the Egibi texts, Stolper 1992 for the Murašû texts and Zawadzki 2000 for the Marduk-rēmanni texts – but a considerable number of unpublished data from Sippar and Borsippa can be added, as well as some published texts that have been overlooked so far.

In this overview the sources will be divided in two groups: tablets that were written in Šušan (table 1) and tablets that mention Šušan in the body of

the text (table 2). This division is made for the sake of the ensuing discussion. Tablets in table 1 are listed chronologically, tablets in table 2 are listed first according to archive. The Babylonian cuneiform tablets found in Susa itself (Joannès 1990) are not taken into consideration here.

Abbreviations used in the tables:

EIB = the archive of the Ea-ilütu-bani family of Borsippa

MNA = Marduk-nāšir-apli (alias Širku), son of Itti-Marduk-balātu (alias Iddinā) of the Egibi family (Babylon)

MR = Marduk-rēmanni, son of Bēl-uballit from the Šāhit-ginē family (Sippar)

RA = the archive of the Rē'i-alpi family of Borsippa

Table 1: Tablets from Babylonian archives written in Šušan

Date	Text	Archive	Summary
Dar 07-V-10 (^{ur} ušu-šá-an)	BM 102293 //BM 26543 //EAH 220 ⁴	Iliya A ⁵	Sale of slaves, bearing Babylonian names, by Nabû-uballit / Nabû-nādin-ahi / Kudurrānu (the present <i>šatammu</i> of Ezida, mentioned without title) to his father-in-law Marduk-šumu-ibni / Šulā / Iliya. The slaves are said to belong to the household personnel of a third person, Bēl-iddin / Nabû-mītu- uballit, who is not otherwise attested.
Dar 22-I-13 (^{ur} ušu-šá-an)	Dar 346	Egibi	Debt note of 1 ½ m coined silver (<i>ša ginnu</i>) due to Ardia / [PN] / Mušēzib from [PN] / Guzānu. The silver must be paid in month [x] in Babylon (?; l. 5) without interest. The debt note is written by MNA.
Dar 21-VIII-13 (^{ur} ušu-šá-an)	BM 49650	Dilbat	Debt note of 35 š coined silver (<i>ša ginnu</i>) due to Iddin-Nabû / Kidin-Marduk from Nidintu / Nabû-balassu-iqbi. The silver must be paid in month XI without interest. In case of default the silver must be paid according to the rate (<i>nishu</i>) of Šušan (<i>šu-šá-an</i>). The silver belongs to the capital of a joint venture (<i>harrānu</i>).

⁴ “//” indicates duplicates.

⁵ For introductory remarks about this archive see Jursa 2005: 85f.

Date	Text	Archive	Summary
Dar 21-XII-15 ⁶ (šu-šá-an)	<i>Dar</i> 417	Egibi	Debt note of 2 m 4 ½ š silver due to Bēl-erība / Iddin-Nabū / Ea-eppēš-ilī from MNA. The silver must be paid without interest in month II [in Babylon?]. Punitive interest in case of non-payment. A debt of 7 ½ m silver is still outstanding. The first witness is a Babylonian judge.
Dar 03-XIIa-16 ⁷ (eren ^{ki})	<i>Liv</i> 25 //BM 33936 ⁸	Egibi	Debt note of 23 m of silver due to Nabū-uballissu / Nabū-kēšir / Eda-ēṭir from MNA. The silver must be paid in Babylon in month II without interest. Nabū-uballissu paid the 23 m of silver to the governor of Kish, MNA's creditor. The first witness is Pāni-Bēl-adaggal, the <i>qīpu</i> of Esagil. Almost all other witnesses are judges bearing Babylonian names.
Dar 10-XIIb-16 (šu-šá-an)	<i>Dar</i> 435 ⁹	Egibi	Fragment of a tablet concerning a house in the Šuanna district of Babylon located next to a house of MNA. Most of the text is missing. Šarru-dūru, the royal agent who acted on the same day as creditor of TCL 13 193, applied his seal to the tablet. Among the witnesses appear the same judges and royal officials as in TCL 13 193 (Abraham 1997b; 2004: 427).
Dar 10-XIIb-16 (uru šu-šá-an) ¹⁰	TCL 13 193 ¹¹	Egibi	Debt note of 45 m silver due to Šarru-dūru, a royal agent (<i>ša-rēš šarri</i>), from MNA. The silver must be paid in month III in Babylon without interest. Pledge: 8 slaves and a date grove. Among the witnesses appear several judges bearing Iranian as well as Babylonian names, the <i>šangū</i> of the city of Bāš and the royal commissioner (<i>ša-rēš šarri bēl-piqitti</i>) and resident (<i>qīpu</i>) of Esagil. Sealed.

6 The year is far from certain according to a collation by K. Abraham (1997a: 81): the date could have been anything between Dar 10 and Dar 19.

7 Note that the date is Dar 15 according to *Liv* 25 (Abraham 2004: 250). This is clearly a mistake in view of the duplicate BM 33936 which has Dar 16, and in view of the fact that Dar 15 did not have a second *addaru* (Parker and Dubberstein 1956: 30).

8 BM 33936 is edited by Abraham 1997a: 79 and Abraham 2004 no. 78 (p. 347).

9 Edition by Abraham 2004: 426–7. See also Stolper 1996 on this tablet.

10 Collation of the place name by C. Wunsch in Abraham 1997b.

11 Edition by Abraham 2004: 462–5. See also Stolper 1996 on this tablet.

Date	Text	Archive	Summary
Dar [x-x]-16 (^{uru} šu-šá-an ^{ki})	<i>Dar 437</i> ¹²	Egibi	Debt note of 2 ½ m silver due to Bēl-iddin / Mušēzib-Marduk / [Šin-nādin-šumi] ¹³ from MNA. The silver must be paid in month III in Babylon without interest. Punitive interest in case of non-payment. The first three witnesses are prebendary overseers (<i>šāpiru</i>) of Esagil.
Dar [x-x]-17 (^{uru} er[in ^{ki}])	BM 63806	MR	Debt note of 41 š silver due to MR from Nabû-kāśir // Šangû-Šamaš and his son. The silver must be paid in month XII without interest.
ca. Dar 20 (^{uru} šu-šá-nu ^{ki})	VAT 13417	–	Unpublished text cited by Unger 1931: 82; Zadok 1985a: 298; Biggs 1994: 300.
Dar 22-XII-23 (^{uru} šu-šá-an-na)	Abraham 1997a, 75 (BM 41440)	Egibi	A donkey's harness of MNA is at the disposal of Itti-Nabû-balātu / Nabû-šumu-ukīn / Nabāya until month I.
Dar 11-I-24 ⁽¹⁴⁾ (^{uru} šu-šá-an-na)	<i>Dar 497</i>	Egibi	Debt note of 1 m silver due to MNA from Bēl-ittannu / Mušēzib-Marduk / Isinnāya. The silver must be paid in month III in Babylon without interest.
Dar 18-I-24 (^{ku} šu-šá-nu)	Abraham 1997a, 76 (BM 41441)	Egibi	Lēqe-ili-'inni / Bulluṭ / Bā'iru has received one mina of silver from MNA in Šušan on behalf of Itti-Bēl-lummir / Bazuzu / Šumu-libši. Sealed.
Dar 21-II-24 ⁽¹⁵⁾ (eren ^{ki})	Biggs 1994, 301	Egibi	Debt note of 1 m 15 š silver due to Kīnā / Nādin from MNA. The silver must be paid in month IV in Babylon without interest.
Dar 16-X-24 (šu-šá-an ^{ki})	Abraham 1997a, 78 (BM 30878)	Egibi	Debt note of 1 m 14 š silver due to Nidintu / Itti-Marduk-balātu / Ašlaku from MNA. The silver must be paid in month XII in Babylon without interest.
Dar 22-XII-24 (^{uru} šu-šá-an)	BM 79644 ¹⁶	MR	Debt note of 1 ½ m silver due to Lābāši / Basia, Iddin-Bēl / Itti-Bēl-šāri and Nabû-utirri slave of Marduk-šumu-iddin from MR. The silver must be paid in month I in Babylon without interest.

12 Edition by Abraham 2004: 428–9.

13 Family name restored by Abraham 1997a: 65.

14 For the date of this tablet, see Abraham 1997a: 65.

15 For the date of this tablet, see below.

16 Preliminary edition by Waerzeggers 2001 (vol. 2): 150f.

Date	Text	Archive	Summary
Dar 08-XIIb-24 (^{uru} šu- ^{ur} šá->-an-na)	BM 74532 ¹⁷	MR	Debt note of 1 ½m silver due to Bēl-ahu-iddin / Basia from MR. The silver must be paid in month II without interest.
Dar [x-x]-24 (^{uru} šu-uš-an-na)	BM 74542 ¹⁸	MR	Debt note of 50 <i>kur</i> of barley due to Aqabu / Basia from MR. The barley must be delivered in Sippar in month III. Guzānu, the <i>šangū</i> of Sippar, stands surety.
Dar 18-I-28 (^{uru} šu-šá-nu)	OEET 10, 152	Egibi	Debt note of 1 m silver due to [x]-iddin / Nergal-ušallim / Ea-eppēš-ilī from MNA. The silver must be paid at the end of month III in Babylon without interest. After this date 20% interest will be charged.
Dar 06-VIII-29 (šu-šá-an ^{ki})	VS 6, 155	Iliya D ¹⁹	Debt note of 36 ½ m silver due to Iddin-Bēl / Nūrēa / Iliya from Ša-Nabū-idūšu / Lā-qīpu, <i>rab-qašti</i> of the chariot land (<i>būt-narkabti</i>) of Nergal-nāšir, the <i>qīpu</i> of Ezida. The silver must be paid in month IX. It is specified that the debt arose from the payment of corvée of the king charged against the chariot land of the <i>qīpu</i> of Ezida (<i>kaspu ana dulli ša šarri</i> [...] <i>ana muhhi būt-narkabti ša qīpi Ezida nadnā</i>). Among the witnesses appear the <i>qīpu</i> of Esagil, the representative of the <i>šušānus</i> ²⁰ and the <i>qīpu</i> of the Edurgina temple in Bāš.
Dar 03-I-30 (^{uru} šu-šá-an)	BM 74632 ²¹	MR	Debt note of 20 š silver due to Nergal-ahhē-iddin / Marduk-bēl-napšati / Šangū-Šamaš from Bēl-bullissu / MR / Šāhit-ginē. The loan bears 20% interest and is covered with a pledge. A debt of MR of 4 1 / 3 m silver is still outstanding.

17 Edition by Zawadzki 2000: 738; cf. Waerzeggers 2001 (vol. 2): 151f.

18 Edition by Zawadzki 2000: 739; cf. Waerzeggers 2001 (vol. 2): 152f.

19 For this archive, see van Driel 1992: 32, Jursa 2005: 87f. and Waerzeggers 2005: 356.

20 See Stolper 1985: 79ff. on this social group.

21 Edition by Zawadzki 2000: 742; cf. Waerzeggers 2001 (vol. 2): 201f.

Date	Text	Archive	Summary
Dar 22-XI-30 (^{ur} šu-šá-an)	BM 74633 ²²	MR	Debt note of 1 m 10 š silver due to Nādin / Itti-Nabû-balātu and Saggillu / Kiribtu from ՚Inbā (widow of MR), her son Arad-Bēl / MR / Šāhit -ginê and his uncle Itti-Marduk-balātu / Bēl-uballit / Šāhit -ginê. The loan is covered by a pledge. The tablet was written in the presence of at least four judges.
Dar 05-I-31 (šu-šá-an-nu)	BM 74548 ²³	MR	Debt note of 3 m silver due to Ahušunu / Iddin-Bunene / ՚Šarbatu from ՚Inbā (widow of MR), her son Arad-Bēl and his uncle Itti-Marduk-balātu (cf. BM 74633). The silver must be paid in month IV. The loan is covered by a pledge. Ubār / Bēl-iqīša / Isinnāya stands surety.
Dar 25-XI-[x] (^{ur} šu ¹⁹ -šá ¹⁹ -an) ²⁴	Abraham 2004 no. 77 (BM 33935)	Egibi	(see note)
Xer 03-XII-01 (^{ur} šu-šá-an)	VS 4, 194 ²⁵	Ilšu-abūšu A ²⁶	Ahhē-iddin / Hašdāya / ՚Šulutu receives 4 m 5 š silver on behalf of the <i>rab-miksu</i> (collector of custom dues) from Bēl-ēṭir / ni-ki-ru-u-a. Rēmūt-Bēl / Iddinā / Ilšu-abūšu, holder of the archive, appears among the witnesses.
Dar [x-x-x] (^{ur} šu-šá-nu, ^{ur} šu-šá-an-nu) ²⁷	AJSL 16/2 no. 27	(Sippar)	Debt note of 8 š silver due to Bēlšunu / Itti-Bēl-balātu (name collated by Zadok 1996) from ՚Šulum-Bābili / [x]-Iššar. To be paid without interest in month I in ՚Šušan. After this date, interest will be charged.

22 Edition by Zawadzki 2000: 743; cf. Waerzeggers 2001 (vol. 2): 206f.

23 Preliminary edition by Waerzeggers 2001 (vol. 2): 207f.

24 It is uncertain whether this tablet was written in ՚Šušan. The place name is written ^{ur}KAR-AN-BĀR but K. Abraham 2004: 347 considered the possibility that ^{ur}šu-šá-an was meant. The tablet records the settlement of a large debt (over 50 minas of silver) through the sale of land and slaves by MNA to his creditor. This creditor is known from a related debt note written in Dar 17 (BM 33122 Abraham 2004 no. 73; place and month name lost). BM 33935 tells us that a previous sale of a house in the district ՚Šuanna to the same creditor became void after the house was seized by the Esagil temple. This house might be the one at stake in *Dar* 435 (՚Šušan, Dar 16), but this is hypothetical.

25 For a discussion of this text, see lately Dandamayev 2000: 218.

26 For this archive, see van Driel 1992: 31, Jursa 2005: 88f. and Waerzeggers 2005: 362.

27 Place name collated by Zadok 1996.

Date	Text	Archive	Summary
Dar II 03-XIIb-05 (šu-šá-an ^{ki})	PBS 2/1 113	Murašū	Sale of a slave by Bēl-ahhianī / Mušēzib-Bēl to Bēl-abu-uşur / Bēl-bullissu. The vendor is himself a slave; his master (Šatahum) and his master's brothers recur as witnesses in nearly all the Murašū texts written in Šušan a year later (Stolper 1992: 71).
Dar II 06-XI-06 (eren ^{ki})	PBS 2/1 126	Murašū	Text recording the provisional settlement of a lawsuit concerning taxes on agricultural land in the area of Nippur held in possession (or not) by Rēmūt-Ninurta / Murašū. If the claim against Rēmūt-Ninurta will not be substantiated, he will receive a compensation of 3 minas of silver, “at the rate (<i>nishu</i>) of Šušan”.
Dar II 14-XI-06 (eren ^{ki})	PBS 2/1 100+ ²⁸	Murašū	Judicial record of a lawsuit between a tax collector of Opis (<i>rab-miksi</i>) ²⁹ and Rēmūt-Ninurta // Murašū about the control of the yield of several fiefs of the bridge-workers in the area of Nippur. The contested yield amounted to a value of 102 minas.
Dar II 05-XII-06 ³⁰ (eren ^{ki})	Donbaz 1989 (³¹)	Murašū	Payment by Rēmūt-Ninurta // Murašū of 4 minas of silver as rent of 6 bow-lands (<i>qaštu</i>) in the Nippurite hinterland leased by him; paid to the various proprietors of the lands.
Dar II 10-XII-06 (^{kur} šu-šá-an)	PBS 2/1 128	Murašū	Rēmūt-Ninurta // Murašū pays the annual taxes on the estate of the swordbearers of the crown prince in the Nippur area to the foreman (<i>šaknu</i>) of the estate.
ca. Dar II XII-06	PBS 2/1 140 (³²)	Murašū	Concerns the same lawsuit as PBS 2 / 1 100+ (Stolper 1992: 75ff.).

28 Edited by Stolper 1992: 75f.

29 Ahūnua's title in PBS 2/1 100+ is, in fact, “man in charge of the bridge-workers”; it is in the related text PBS 2/1 140 that he appears with the title *rab-miksi ša Upija*; Stolper 2000: 471 n. 10.

30 Date emended from Dar 05 to Dar 06 by Stolper 1992: 71 n. 10.

31 Re-edited by Donbaz and Stolper 1997 no. 46.

32 See Stolper 2000: 471 for a discussion of PBS 2 / 1 140 and its relation to PBS 2 / 1 100+.

Table 2: Tablets from Babylonian archives that mention Šušan

Date	Text	Archive	Summary
Archives from Borsippa			
Dar 25-III-11 (Borsippa)	VS 4, 134	Iliya D	Payment (in Borsippa) by a slave of Nabû-zêru-ušebši / Nabû-ētir-napšati / Iliya of a debt of silver contracted in Šušan (^{ur} šu-šá-an). The date of the original debt note and the amount of silver concerned are not specified
Dar 08-XIIb-13 (Borsippa)		Iliya D	Payment (in Borsippa) by Nabû-zêru-ušebši / Nabû-ētir-napšati / Iliya of part of a debt of 55 m silver contracted in Šušan (^{šu} -šá-an). The total amount was charged against five citizens of Borsippa. The date of the original debt note is not specified.
Dar [x-x]-18 (Sûr-Amêlâti)	KU 14 ³³	RA ³⁴	Rêmût-Nabû of the Rê'i-alpi family pays a substitute to do [work? in] Šušan on his behalf.
Dar 22-IX-31 (Borsippa)	TuM 2/3, 220 // L 4740 (³⁵)	EIB	Receipt of <i>urâšu ša šadâdi ša kâri ša Šušan</i> (^{ur} šu-šá-an). ³⁶
Dar 21-XI-33 (Borsippa)	VS 6, 160 (³⁷)	probably RA	Receipt of <i>urâšu ša šadâdi ša kâri ša zebêli ša upiâti ša Šušan</i> (^{ur} šu-šá-an).
Dar 04-I-34 (Borsippa)	TuM 2/3, 222 (³⁸)	EIB	Receipt of <i>urâšu ša šadâdi [ša kâri] ša Šušan</i> (^{ur} šu-šá-an).
ca. Dar IX-35 (no place name)	BM 29069 ³⁹	Borsippa	Note recording the payment of 27 ½ minas of silver in Šušan (^{kur} šu-šá-an ^{ki}) by an alphabet scribe (<i>sêpiru</i>).

³³ KU is the numbering of the cuneiform tablets in the collection van der Meer of the Katholieke Universiteit Nijmegen, on loan at the Free University of Amsterdam since 1989; DeVries 2009.

³⁴ On this archive, see van Driel 1992: 32, Jursa 2005: 93f. and Waerzeggers 2005: 356f.

³⁵ Joannès 1989a: 156, 228, 261.

³⁶ A discussion of this and related terminology follows in part I.3.2.1 of this article.

³⁷ Stolper 1977: 256.

³⁸ Joannès 1989a: 156, 229.

³⁹ The archival context of BM 29069 is unknown but it probably comes from Borsippa like most other Neo-Babylonian tablets in collection BM 98-11-12; cf. Sigrist / Zadok / Walker 2006: x, 190ff. and Waerzeggers 2005: 349.

Dar 24-III-[x] (Borsippa)	BM 96202	probably Bēliya'u ⁴⁰	Contract arranging the supervision of (work on) the “canal of Šušan” (íd šá šu-šá-an) organized by the <i>gugallu</i> of Borsippa.
(no date; late Dar or early Xer)	Amherst 258 ⁴¹	Ilšu-abūšu A	List of expenditures of silver. Lines 25-26: “except of 5 š silver of Šušan” (<i>e-lat 5 gín kù.babbar šá kur šu-šá-an-na</i>).
[Xer?] 02	VS 6, 194	Ilšu-abūšu A	List of expenditures of silver, mentioning 83 ½ minas of silver transacted in Šušan (l. 19: <i>ina uru šu-šá-[an]</i>).
Archives from Sippar			
ca. Dar 26	BM 74977 ⁴²	MR	Scribes of the Ebabbar temple pay rations and silver for the provisioning of troops of the king of / to Šušan (<i>rikis qabli ša šābē šarri ša šu-uš-šá-an^{ki}</i>) under the supervision of the <i>qīpu</i> of Ebabbar.
Dar XII-29	MacGinnis 2002 no. 1	Ebabbar	Payment by officials of the Ebabbar temple to the <i>qīpu</i> of Ebabbar for rations and provisions of workmen employed in Susa and of those who transport the provisions (<i>šābē ša ēpiš dulli ša uru šu-uš-šá-an^{ki}u niš [...] zebil šidāti</i>).
Dar 18-XII-33	MacGinnis 1995 no. 72 ⁽⁴³⁾	Ebabbar	Letter order calling for the delivery of wool as rations for the workmen of the <i>qīpu</i> who are doing work in Šušan (<i>šābē ēpiš dulli ša uru šu-uš-šá-an^{ki}u na ša qīpi</i>).
(early 5 th century BCE) ⁴⁴	CT 22, 59	MR	Letter of Bēl-bullissu (son of MR) to Hašdāya, <i>qīpu</i> of Esagil, concerning workers who returned from Šušan (<i>šu-šá-an^{ki}</i>).
Archives from Babylon			

40 For the time being, see Jursa 2005: 81. An edition of this archive by J. Wojciechowska is in preparation.

41 Ungnad 1959: 79ff.

42 Preliminary edition by Waerzeggers 2001 (vol. 2): 176f.

43 Collation by Bongenaar 1997: 38 n. 63 and by C. Wunsch in MacGinnis 2002: 178 n. 2.

44 Based on the fact that Marduk-rēmanni's son, Bēl-bullissu, appears as the sender. For the attribution of *CT 22, 59* to the archive of Marduk-rēmanni, see Waerzeggers 2001: 14.

(no date; ca. Dar 25)	Abraham 2004 no. 27 (BM 30853) ⁴⁵	Egibi	List of expenses of MNA, among which “food rations of men towing a boat to Bāb-Nār-Kabari” and “rent of a boat from Bāb-Nār-Kabari to Šušan” (^{uru} šu-šā-an).
Archives from Ur, Nippur and elsewhere			
Art II 04-[x]-06 [Ur]	UET 4 48 (⁴⁶)	Gallābu	A person is hired to accompany an envoy of temple oblates sent to deliver a contribution for the entry of the king in Šušan (<i>ana zebēli ša bāri ša nēreb šarri ana Šušan, eren^{ki}</i>).
Art II 12-[x]-06 (Ur)	UET 4 49	Gallābu	A person is hired to accompany an envoy of temple oblates sent to deliver a contribution for the entry of the king in Šušan (<i>ana zebēli ša bāri ša nēreb šarri ana Šušan, eren^{ki}</i>).
[- VIII -]	UET 4 98	from Ur	Fragment of a debt note of 2 <i>kur</i> of barley. The barley is due from several debtors, who must deliver it in Eridu within a month. If they fail, they will have to pay the barley according to the market value (<i>mihru</i>) of Šušan (^{uru} šu-šā-an-nu).
Art I 28-VII-22 (Nippur)	BE 9 4	Murašū	Debt note of 60 <i>kur</i> of dates, due to Enlil-šumu-iddin / Murašū from a slave of a Persian official (Artahšar). The dates must be delivered in month IX in Šušan (^{uru} šu-šā-nu). If the debtor fails to do so, he will have to deliver double the amount in month XI at the Nār-Kabari river.
[late Achaem.?)	VS 6 302	?	<i>Qaštu</i> deriving from the <i>haṭru</i> of the Kerkāya will be used to tow two boats from [(Bāb-) nār]-Kabari to Šušan (^{kur} šu-šā-an).
Art II 19-II-39	AD no. -366		Šušan (<i>šu-šā-an^{ki}</i>) is mentioned in the broken historical section of this astronomical diary.
Art III 07-IX-13	AD no. -346		Somebody (possibly the king) leaves Babylon for Šušan <i>šu-šā-an^{ki}</i> .

45 See also Abraham 1997a: 73 on this text.

46 See Joannès 1988 on UET 4 48 and 49.

1.3 Proof of the Elamite location of Šušan

There is at present no proof of the Elamite location of any of the Šušans listed above. Authors commonly rely on two different arguments to attribute one or the other attestation to Susa in Elam. The first, and originally the strongest, argument is the spelling of the place name. In 1988 Joannès showed that **ig-gur^{ki}* is the Late-Babylonian spelling of *eren^{ki}*, the older logogram used for the city of Susa in Elam. Subsequently, (most) authors agreed to attribute at least those attestations of Šušan spelled **ig-gur^{ki}* to the Elamite city (i.e. Donbaz 1989; most spellings are however syllabic, see below). The second argument consists of the observation that Šušan hosted far too many important people (i.e. governors, temple administrators, *ša-rēšis* et cetera) to be just a small town somewhere in Babylonia (i.e. Abraham 1997a).

Both arguments are important, but neither is compelling. Dandamayev 2003 rejected both of them: Šušan in Babylonia does not need to be a small town – think of Amanu in the Uruk area, which is hardly ever mentioned in the texts but nevertheless boasted a royal residence; and, still according to Dandamayev 2003, there is no reason why the Babylonian town, obviously named after the Elamite capital, should not have been written with the same logogram.

In this section I hope to show that there is proof of the actual Elamite location of Šušan in at least a dozen cases. From these cases, I will further expand my argumentation in the following sections. This may seem a dull exercise, but it is necessary to eliminate all doubts surrounding the location of Šušan if we want to use these sources to study the reasons behind the Babylonian travels to Susa.

1.3.1 Evidence pertaining to texts of type A (table 1)

1.3.1.1 *Dar* 577, BM 41440 and *Dar* 572.⁴⁷ An important piece of evidence that has been overlooked in the debate thus far is *Dar* 577.⁴⁸ Marduk-nāšir-apli of the Egibi family was in Šušan late in the 23rd year of Darius I (BM 41440; Šušan, *Dar* 22–XII–23). About two months earlier (*Dar* 577; *Dar* [x]–X–23), when he was still in Babylon, Marduk-nāšir-apli agreed to pay back an amount of silver “upon his return from Elam”. This clearly suggests that Šušan in BM 41440 was located in Elam. Note also that Marduk-nāšir-apli paid in the same year wages and rations to three men to cover a period of three months “until Elam” (*Dar* 572; Babylon, *Dar* 30–IX–23);⁴⁹ precisely three months later we find Marduk-nāšir-apli in Šušan (BM 41440; *Dar* 22–XII–23).

⁴⁷ Abraham 1997a: 75, 85 offers a transcription and a copy of BM 41440.

⁴⁸ Edition of *Dar* 577 by Abraham 2004 no. 138.

⁴⁹ Edition of *Dar* 572 by Abraham 2004 no. 135.

I.3.1.2 *Liv* 25 and *Dar* 411. According to *Dar* 411, dated in *Dar* 15, Marduk-nāṣir-apli owed silver for work on the “royal canal of Elam” (*nār-šarri ša Elam*). The tablet was written at the canal itself in the presence of a certain Zababa-iddin / Etellu, who is mentioned as the first witness. One year later, Marduk-nāṣir-apli transferred a large amount of silver to the same Zababa-iddin in Šušan. The tablet written at this occasion reveals that Zababa-iddin was the city-governor (*šākin-tēmi*) of Kish (*Liv* 25//BM33936;⁵⁰ *Dar* 03–XIIa–16). The fact that these two persons were present at the construction of the “royal canal of Elam” in one text and met each other again in Šušan in the other, suggests that that city should be located in Elam.

I.3.1.3 There is another person engaged in canal construction in Elam who visited Šušan. He was an inhabitant of Sippar by the name of Ubār / Bēl-iqīša / Isinnāya. Ubār collected silver for work on the canal of Elam on account of the *šākin-tēmi* of Babylon in BM 42352 (*Dar* 20)⁵¹ and he visited Šušan together with Marduk-rēmanni’s relatives several years later in *Dar* 31 (BM 74548).

I.3.1.4 Abraham 2004 no. 27, BE 9 4, VS 6 302 and A.D. no. -140C obv. 38. Travellers heading for Šušan changed boats at Bāb-Nār-Kabari and continued their journeys along this river until they reached their destination (Abraham 2004 no. 27). Two more texts from the Achaemenid period indicate that the Nār-Kabari was used to travel to Šušan (BE 9 4; VS 6 302). In a much later source, an astronomical diary, a general is said to have left Seleucia-on-the-Tigris for the river Nār-Kabari in order to go fight an Elamite army. This indicates that the city which the Babylonians reached by that river in the Achaemenid period, must have been the Elamite capital Susa.

I.3.1.5 BM 74633, BM 74548 and BM 74556. Marduk-rēmanni’s widow, son and brother travelled to Šušan late in *Dar* 30 and early in *Dar* 31. This trip is documented in two tablets: BM 74633 (Šušan, *Dar* 22–XI–30) and BM 74548 (Šušan, *Dar* 05–I–31).⁵² One month after this last text, we find Marduk-rēmanni’s relatives in a place called Tubbia (BM 74556;⁵³ *uru tu-ub-bi-ia*, *Dar* 02–II–31), a city which may be identical to the old Elamite capital *uru tu-ú-bu* which was conquered by Ashurbanipal in his campaigns against Elam. If this identification is correct, it follows that the earlier city visited by

50 BM 33936 (Bertin 2839) is edited by Abraham 1997b: 79ff. and 2004 no. 78.

51 This is a tablet of the Bēl-rēmanni archive; it was edited by Jursa 1999: 151.

52 There are Bertin copies available of both tablets (BM 74633 = Bertin 2691; BM 74548 = Bertin 2698), as well as an edition of BM 74633 by Zawadzki 2000 no. 11.

53 Bertin 2697.

Marduk-rēmanni's relatives on their trip in Dar 30–Dar 31, Šušan, was probably also located in Elam.

1.3.2 Evidence pertaining to texts of type B (table 2)

1.3.2.1 Borsippa tax payments. From the Borsippa archives a large dossier on taxes can be assembled. The texts record tax payments by affluent citizens, who, by the nature of our sources and perhaps by the nature of a part of the tax system itself, all belong to the priestly circles of Ezida. An important part of the tax flow originating from these circles was destined for Elam in the reign of Darius I (Joannès 2005: 193). The terminology used in the receipts to describe this flow towards Elam was not fixed – it was both varied and flexible and it evolved over time.⁵⁴ In the course of Darius' reign a significant shift in tax vocabulary took place:

allāku ša Elam (Dar 09; Atkuppu archive; BM 27789⁵⁵)
ilku ša urāši (ša) Elam (Dar 10; RA; BM 94620⁵⁶//Moore Michigan no. 26)
ilku ša urāši ša šarri ša Elam (Dar 11; RA; BM 94545)
ilku ša urāši ša Elam (Dar 12; RA; BM 102259)
urāšu ša zebēli ša upijāti ša Elam (Dar 15; RA; BM 102004//HSM 1895.1.8⁵⁷)
qaštu ša zebēli ša upijāti ša Elam (Dar 16; RA; EAH 223)
ilku ša zebēli ša upijāti ša Elam (Dar 16; RA; BM 102010//BM 82666)
ilku ša zebēli ša upijāti ša Elam (Dar 18; RA; BM 82716)
ilku (ša) Elam (Dar 18; RA; BM 82716)
zebēlu ša upijāti ša Elam (ca. Dar 18; RA; EAH 254)
[...] *ša] Šušan* (Dar 18; RA; KU 14)
urāšu ša šadādi ša [kāri] ša upijāti ša Elam (Dar 26; BM 94797⁵⁸)
urāšu ša šadādi ša kāri ša Elam (Dar 29; EIB; Joannès 1989 pl. VIII⁵⁹)
urāšu ša šadādi ša kāri ša Šušan (Dar 31; EIB; TuM 2 / 3 220)
urāšu ša šadādi ša kāri ša zebēli ša upijāti ša Šušan (Dar 33; RA; VS 6 160)
urāšu ša šadādi ša kāri ša Šušan (Dar 34; EIB; TuM 2 / 3 222)

54 Jursa 2007: 87ff. already drew attention to the fact that tax terminology became increasingly varied and specific during the reign of Darius I, a process which can be followed closely in the Borsippa archives.

55 Waerzeggers 2006 no. 13.

56 Zadok 2005: 645f.

57 See Zadok 2005: 646 on the duplicate text. Zadok 2005: 646 also mentions a second text from the Rē'i-alpi archive recording the payment of *upijātu* in Dar 15 (HSM 1899.2.145).

58 See Zadok 2005: 648 for a transcription of this text.

59 NBC 8371.

From Dar 18 onwards, and especially in the last years of Darius' reign, taxes that had thus far been destined "for Elam", now received the label "for Šušan". The tax was the same, the taxpayers and tax clerks (or farmers) were the same too, only the geographical destination of the tax had become more precise: not Elam in general, but Šušan specifically – obviously Šušan *in* Elam, hence Susa.

I.3.2.2 The workgangs of the *q̄ipu* of Ebabbar. It is very significant that the same shift from Elam to Šušan was also made in a tax dossier from another Babylonian city. This dossier does not pertain to private citizens as the previous one, but to work gangs of the Ebabbar temple of Sippar under supervision of the *q̄ipu*. Ebabbar had to provide and equip labourers to be put to work on the Great King's projects in Elam as a kind of imposition (Bongenaar 1997: 37f.; MacGinnis 2002). Like in the Borsippa tax file, the terminology used to describe the tasks of these work gangs was not fixed:

- šābū ēpiš dulli ša q̄ipi ša ina Elam* (Dar 06; Ebabbar; CT 56, 762)
- šābū ēpiš dulli ša Elam ša qāt q̄ipi* (Dar 09; Ebabbar; CT 56, 193)
- šābū ēpiš dulli Elam* (Dar 25+; Ebabbar; Dar 6)⁶⁰
- šābū ša itti eleppi ša uttatu ana Elam illikū* (Dar 17; Ebabbar; Dar 442)
- šābū ša Elam* (Dar 17; Ebabbar; Dar 230)
- šābū ša Elam* (Dar 20; Ebabbar; Dar 516)
- rikis qabli ša šāb-šarri ša Šušan ša qātē q̄ipi* (ca. Dar 26; MR; BM 74977)
- šābū ša ēpiš dulli ša Šušan u nīš [...] zēbil šidāti* (Dar 29; Ebabbar; MacGinnis 2002 no. 1)
- šābū ēpiš dulli ša Šušan ša q̄ipi* (Dar 34; Ebabbar; MacGinnis 1995 no. 72)

From Dar 26 onwards, the workgangs of Ebabbar were no longer just sent to Elam, but to Šušan. The organization of this workforce remained the same, and it also remained in the same hands (those of the *q̄ipu*). There can be no doubt that the destination of the labourers in the later years of Darius is Šušan in Elam (and not a Šušan in Babylonia). It is significant that the shift from Elam to Šušan in tax-related contexts happened approximately at the same time in Borsippa and Sippar. It tells us when Susa started to function and be perceived as a centre of imperial tax logistics.

I.3.2.3 CT 22 59. This letter reports on a work gang returning from Šušan. The report was sent to the *q̄ipu* of Esagil by Bēl-bullissu, the son of Marduk-rēmanni. Marduk-rēmanni had been engaged in organizing the work gang of

60 Collation Bongenaar 1997: 37.

the *q̄ipu* of Ebabbar himself (BM 74977, see I.3.2.2). This suggests that the work gang on which Bēl-bullissu reported, figured in the same corvée-related context; only, this time not the workers of Ebabbar, but those of Esagil, were concerned. By analogy, the destination of the Esagil work gangs must have been Šušan in Elam.

I.3.3 Conclusion

In total, 15 attestations of Šušan can be safely attributed to the Elamite city Susa. In these texts, the Achaemenid residence is mentioned as the destination of tax and labour flows, and as the destination of prominent Babylonian travellers. Two of these travellers (notably, MNA and Rēmūt-Ninurta//Murašû) also visited the Šušan that modern authors wish to locate in Babylonia. It is hardly credible that two persons who lived as far removed in time and space from each other as they did, should accidentally have had business in the same two homonymous towns in Elam and Babylonia. It is time to review the arguments that have been put forward to locate one or more Šušans in Babylonia.

I.4 Review of the arguments against Šušan = Susa in Elam⁶¹

I.4.1 Spelling of the place name

Many different spellings of the place name Šušan exist.⁶² Most authors see the spelling as an indication of the city's location. Logographic spellings (using the combination *ig-gur*) are commonly assigned without reservations to Susa in Elam. These spellings are found in some tablets from the Egibi, Murašû and Gallābu archives (see tables 1 and 2 for references). As to the syllabic spellings, a distinction is usually made on the basis of the reading aides ("determinatives").⁶³ If *URU* precedes the place name, a small village in Babylonia is intended. If not, and especially if *KUR* is used instead, the large city in Elam is intended. The lack of *URU* in front of place names such as Babylon, Uruk, Borsippa, Nippur et cetera supports this "rule". For many

61 I will concentrate on two arguments: the spelling of the place name and travel time. Other considerations have already been discarded by others as being not compelling; for instance, the fact that no Elamite persons appear in the Murašû texts from Šušan (Stolper 1992: 71ff.), or the fact that persons known from Šušan texts sometimes re-appear in texts drafted in Babylonia (Stolper 1992, 72; Abraham 1997a: 65ff.).

62 The following syllabic spellings are attested: *urušu-šá-an*, *urušu-šá-an^{ki}*, *šu-šá-an^{ki}*, *kuršu-šá-an*, *kuršu-šá-an^{ki}*, *šu-šá-an*, *urušu-šá-nu^{ki}*, *urušu-šá-an-na*, *kuršu-šá-an-na*, *urušu-uš-an-na*, *šu-uš-šá-an^{ki}*, *urušu-un-šá-an*, *kuršu-šá-nu*, *urušu-šá-nu*, *urušu-šá-an-nu*, *šu-šá-an-nu*. Logographic spellings include: *uruerenki*, *erenki*. Text references to be found in tables 1 and 2 in this article. Spellings of the place name Šušan have been discussed by most authors writing on the topic, especially Joannès 1988, Durand 1988, Stolper 1992: 70, 73, Abraham 1997a: 56, 59f., 71.

63 See especially Stolper 1992 on this method and its downsides.

authors therefore, *urūšu-šá-an* in Murašû text BE 9 4 – to mention just one example – refers to a Babylonian village (Stolper 1992, Abraham 1997a).

This “rule” (URU = small town in Babylonia) does not work. To begin with, the logographic spelling of Šušan – which should refer to Susa – is also sometimes preceded by the URU sign. Second, even in the Murašû archive – where the lack of URU in front of names of large cities is the most convincing – there are exceptions (Stolper 1992: 73 n. 18). Third, the names of many medium-sized towns in Babylonia are written with the URU sign, including Sippar, Ur, Kish, Kutha, Larsa and Dilbat.⁶⁴ Fourth, Achaemenid Susa was not much of a conventional town as it lacked a real urban area (Boucharlat 1997). Perhaps in the eyes of Babylonian visitors from Borsippa or Babylon, Susa in Elam really was a medium-sized settlement, which would entirely justify their use of the URU sign in writing the place name.

In conclusion, Šušan can not be located on the basis of the spelling of the name. As Dandamayev 2003 already remarked, it does not matter how the name is written.

I.4.2 Travel time

The most important argument that favours the existence of one (or more) Šušan(s) in Babylonia has to do with travel time. In the archives of Babylonian visitors to Šušan, tablets have been preserved which are dated too closely to the Šušan trips in order to allow enough time to travel back to Babylonia from Elam. For instance, *Dar* 417 places Marduk-nāṣir-apli in Šušan on the 21st of *addaru* (XII) of the 25th year of Darius, but *Dar* 418 – which is only dated four days later – places him in Borsippa. If Šušan is in Elam, this is impossible; therefore Šušan must be in Babylonia. Such problems with travel time occur in two archives, Egibi and Murašû. Abraham 1997a discussed the conflicting evidence in the Egibi texts, and concluded that at least some Šušan(s) in this archive must be located in Babylonia. In the addenda, however, she appended collations that were made after completion of the manuscript and these data change the picture completely. The evidence of the Murašû archive is also open for doubt.

I.4.2.1 Travel time in the Egibi archive. In her OLP 28 article on the Egibi trips to Šušan, Kathleen Abraham presented two groups of tablets that cause problems if Šušan is located in Elam:

Dar 417: Marduk-nāṣir-apli is in Šušan on *Dar* 21–XII–15

Dar 418: Marduk-nāṣir-apli is in Borsippa on *Dar* 25–XII–15

Biggs 1994: 301: if dated on *Dar* 21–II–25, Marduk-nāṣir-apli was in Šušan only ten days before he re-appeared in Babylon (BM 30441, Bertin

64 References can be easily found in RGTC 8 (Zadok 1985).

2580; Dar 01–III–25); if dated on Dar 21–II–26, Marduk-nāṣir-apli was in Šušan only three days after he had left Babylon (BM 31036, Bertin 2613; Dar 18–II–26).⁶⁵

The collations in the addenda to OLP 28 render the first of these two conflicting data sets useless in the present discussion. “Collation of *Dar* 417 and *Dar* 418 (...) has shown that the dates of these texts are far from certain” (Abraham 1997a: 81). Of the year of *Dar* 417 only one *Winkelhaken* (“10”) is visible. The tablet could thus date from any year between Dar 10 and Dar 19 (and beyond) and does not necessarily interfere with *Dar* 418, which could actually date from Dar 05, 06, 15, 16, 25 or 26.

The date of Biggs 1994: 301 is also damaged. Abraham reads Dar 21–II–25 or Dar 21–II–26 (1997a: 62). Both of these dates conflict with other tablets of the Egibi archive (see above). Biggs, the editor of the text and the only person who has seen this tablet from a private collection, did not read Dar 25 or Dar 26, but Dar 27 – a date which does not cause any problems. However, the correct reading might still be otherwise. One of the persons who accompanied Marduk-nāṣir-apli to Šušan at the occasion when the tablet was drafted, is Arad-Bābu / Mušēzib-Marduk / Ašlaku. This same person was also in Šušan with Marduk-nāṣir-apli in BM 41441 at the beginning of Dar 24. This could suggest that Biggs 1994: 301 dates from that same trip, i.e. from Dar 21–II–24. Collation is desired, but the tablet is not available.

In conclusion, there is no evidence in the Egibi archive which requires the existence of a Babylonian Šušan.

I.4.2.2 Travel time in the Murašû archive. *TuM* 2/3 188 places Rēmūt-Ninurta in Babylon exactly on the same day when PBS 2/1 100+ places him in Šušan (Dar II 14–XI–06). This is clearly incompatible with an Elamite location of Šušan. Dandamayev 2003: 9 puts much weight on this evidence. Because PBS 2/1 100+ is part of a string of texts recorded in Šušan at the end of Dar II 06 (see table 1), he locates the other Šušans of the Murašû archive in Babylonia too, discarding Stolper’s earlier discussion of this problem which had given priority to Rēmūt-Ninurta’s presence in Šušan = Susa and minimized the importance of *TuM* 2/3 188 (Stolper 1992).

It cannot be denied that *TuM* 2/3 188 causes problems, but neither should we forget that it has a very modest place in the overall picture. Many attestations of Šušan could already be safely attributed to Elam (see section I.3 above). Much circumstantial evidence is in favor of systematically expanding this identification, as I will show in section I.5 below. Only *TuM* 2/3 188 stands in the way. Errors can have slipped into the text in various ways: the

65 I wish to thank R. Pirngruber for collating and confirming the dates of BM 31036 and BM 30441.

ancient scribe miswrote the date⁶⁶ or neglected to mention the name of the proxy acting on Rēmūt-Ninurta's behalf,⁶⁷ the modern copyist misread the date or even the place name (en.lil^{ki} and ig.gur^{ki} can be easily confused), et cetera.

1.4.3 Conclusion

There are no compelling arguments to hold on to the existence of a Babylonian Šušan. The spelling of the place name cannot tell us anything about the actual location of the city and the conflicting evidence in the Egibi texts, which caused the same person to move too fast between Babylonia and Šušan, is no longer valid. On the other hand, *TuM* 2 / 3 188 of the Murašû archive continues to cause problems. However, in the overall picture, this seems to be a minor problem and errors could have easily slipped into the text.

1.5 Circumstantial evidence for the Elamite location of Šušan

In this section I will adduce further arguments in favour of an overall identification of Šušan with the Achaemenid residence by drawing on circumstantial evidence.

1.5.1 Indications of distance between Šušan and central Babylonia

There are indications that travels to Šušan took up a lot of time and demanded serious logistic organization and planning ahead. This favours a location at a fair distance of Babylonia. Travellers to Šušan stayed in that city for several weeks in a row.⁶⁸ During these visits, they are not attested in Babylonia anymore, and if they occupied offices at home, these offices were left vacant during their period of absence.⁶⁹ When Marduk-nāṣir-apli of the Egibi family left for Šušan in Dar 12 and Dar 23, he delegated his affairs in Babylon to his younger brothers.⁷⁰ If Šušan were located in central Babylonia, this measure would seem excessive.⁷¹ There are indications that travel-

66 This happened more often than one would wish. Even in the small sample of texts used in this article, there is an example of this kind of writing mistake (see n. 7).

67 As suggested by Stolper 1992.

68 Evidence from the Egibi archive: at least 4 weeks in Dar 12–13 (see also note 70 below), at least 6 weeks in Dar 16, at least 4 weeks in Dar 23–24. Evidence from the MR archive: at least 2 weeks in Dar 24, at least 6 weeks in Dar 30–31. Evidence from the Murašû archive: at least 5 weeks in Dar II 06. Text details of these trips can be found in table 1 above.

69 Marduk-rēmanni, who was a college scribe of Ebabbar, is not found in office during his stay in Šušan at the end of Dar 24 (MacGinnis 1995 no. 41; Dar 05–XII–24).

70 For the trip in Dar 12: *Dar* 338 and *Dar* 345 (see Abraham 2004: 408 for more about this occasion); for the trip in Dar 23: *TCL* 13 195 (see Abraham 1997a: 63 for more about this occasion).

71 Other trips by MNA out of Babylon but close to home (i.e. to Šahrinu or Borsippa) did not warrant such precautions.

lers to Šušan followed a fixed itinerary which took them in a number of well-trodden stages to their destination whatever their starting point in Babylonia (see I.3.1.4). If Šušan were located close to home, this geographic information could not be integrated into the map; moreover, it would be very unusual to get so much travel information about a destination within Babylonia. The fact that there was a fixed itinerary to reach Šušan from anywhere in Babylonia suggests that it was a place of importance located outside of Babylonia proper.

I.5.2 The king visited Šušan and Babylonians intended to meet him there

I.5.2.1 *Dar* 437, BM 30878 (Abraham 1997a: 78) and *Dar* 156. In *Dar* 156, dated in *Dar* 05, Bēl-iddin / Itti-Nabû-balātu / Ahu-bani received silver from Marduk-nāsir-apli to equip soldiers or labourers “to go to the king” (*rikis qabli ana alāki ina pāni šarri*); in *Dar* 437 (Dar 16) and BM 30878 (Dar 24) Bēl-iddin and Marduk-nāsir-apli were in Šušan together. While there cannot be an immediate connection between these occasions in view of the time gap, these texts vaguely indicate that “going to the king” could have been an, or the, aim of the Šušan trips. The royal presence would be more appropriate for Susa in Elam, than for a Babylonian village. Note that Abraham 1997a: 66 also suggested that “going to the king” in *Dar* 156 may be interpreted as going to Susa in view of Bēl-iddin’s presence there later in the reign of Darius.

I.5.2.2 UET 4 48 and 49: In these texts a person is hired by the Gallābu family of Ur to bring a contribution or tax to Šušan “for the king’s entry” there (Joannès 1988).

I.5.3 Many high officials were present in Šušan

Abraham 1997a has argued that Šušan boasted far too many high dignitaries to be a small town in Babylonia (see also Zawadzki 2000: 731). It is important to stress this observation once again. High officials from all over Babylonia gathered in Šušan, not only once, but many times over.⁷² While most dignitaries were Babylonians, Iranians are mentioned too. Here follows an overview:⁷³

From Babylon:

- *qīpu* of Esagil:⁷⁴ Pāni-Bēl-adaggal (*Liv* 25//BM 33936)
- *qīpu* of Esagil: Hašdāya / Nabû-nādin-apli / Arad-Ea (VS 6 155; he is also the addressee of CT 22 59 about workers returning from Šušan)

72 Zawadzki discussed some of the evidence bearing on repeated visits (2000: 731), more follows below.

73 This is an expansion of the list by Abraham 1997a, which was based on the Egibi texts.

74 The *qīpu* is the highest royal official in a temple.

- *bēl-piqitti*⁷⁵ of Esagil (TCL 13 193)
- three *šāpirus*⁷⁶ of Esagil (*Dar* 437)⁷⁷
- *ša-reš šarri*⁷⁸ (TCL 13 193)

From Borsippa:

- *šatammu*⁷⁹ of Ezida (BM 102293 and duplicates)
- a former *šākin-tēmi*⁸⁰ of Borsippa (BM 85376)
- the supervisor of archers (*rab-qašti*) of the “chariot domain” (*būt-narkabti*) of the *qīpu* of Ezida (VS 6 155)
- *rab-miksi* (tax collector) (VS 4 194)

From Nippur:

- owners of bow-land (*qaštu*) (Donbaz 1989)
- the foreman of a *haṭru* (idem and PBS 2/1 100+)

From elsewhere in Babylonia

- *šākin-tēmi* of Kish (*Liv* 25//BM 33936)
- *šangū* of Bāš (TCL 13 193)
- *qīpu* of Bāš (VS 6 155)
- *šangū* of Sippar (BM 74542)
- *qīpu* of Ebabbar (BM 74944 and MacGinnis 1995 no. 72)
- *tupšar Ebabbar*⁸¹ (Marduk-rēmanni)
- *qīpu* of Ekugina (VS 6 155)
- *šanū ša šušanē* (VS 6 155)
- *rab-miksi* (tax collector) of Opis (PBS 2/1 140 and PBS 2 / 1 100+)

From the satrap’s office and other royal administration in Babylonia

- 2 servants of Gobryas appear repeatedly in the Murašū texts drafted in Šušan in *Dar* II 06⁸²
- at least one, possibly more, Aramaic scribes (*sēpiru*) in the service of Gobryas: *idem*
- 2 *ustarbaru* officials⁸³: *idem*

Finally, many judges were present in Šušan (*Dar* 417: 10, *Dar* 435, TCL 13 193, BM 74633, the Murašū texts from *Dar* II 06). Some of these judges are

75 The *bēl-piqitti* is a lower ranking royal official in a temple.

76 The *šāpiru* is the overseer of a prebendary unit in a temple.

77 Note that a follow-up (*Dar* 455) to this text, written some months later in Babylon, was drafted in the presence of an official scribe who might have been connected to Esagil as well. See Abraham 2004: 428f. and 435f. on these two tablets and the connection between them.

78 Royal official or courtier.

79 “Bishop”, or “temple administrator”; head of a provincial cult centre.

80 City-governor. For Nabū-zēru-ušebši / Nabū-ēṭir-napšāti / Iliya’s tenure as *šākin-tēmi* of Borsippa, see Zadok 2005.

81 College scribe of the Ebabbar temple.

82 For references see Stolper 1992: 71.

83 See on this Iranian official Stolper 1985: 63.

known from Babylon or bear Babylonian names,⁸⁴ others were Iranians who may have been associated to the royal court.

1.5.4 The exchange rates of Šušan

Šušan was a city with its own market rate for barley (*mihru*; UET 4 98) and exchange rate for silver (*nishu*; BM 49650 and PBS 2/1 126). Stolper 1992: 73f. drew attention to this fact and argued that such rates can only have been set in a place of political and economic importance. Moreover, the returning reference to the exchange rate of Šušan in the penalty clause of debt notes indicates that rates were expected to be higher there than at home.

1.5.5 The Šušan documents as homogenous group

The Šušan texts form a coherent group even though they have different archival backgrounds. The most obvious kind of tie between these texts is prosopographic. There is evidence that members of one travel party to Šušan joined another years later.⁸⁵ Co-visitors to Šušan had ties which brought them together in Babylonia as well.⁸⁶ Such connections transcend archival boundaries. This indicates that travellers to Šušan were part of a distinct social group which ramified throughout the satrapy. This circle was relatively closed: sons followed into the footsteps of their fathers,⁸⁷ the same travellers made the trips several times over,⁸⁸ and sometimes the same person is found in different Šušan-related contexts (i.e. Bēl-bullissu and the workgangs of the *qīpu*). In the second part of the paper I will investigate how

84 Abraham 1997a: 66.

85 Bēl-rēmanni / Nabū-šumu-ukīn / Rab-bani-Marduk, an official of Esagil, was in Šušan with a delegation from Babylon in Dar 16 (*Dar* 437) and with a delegation from Sippar in Dar 30 (BM 74632). Similarly, the *qīpu* of Esagil was part of a travel party from Borsippa in VS 6 155, while in CT 22 59 he was addressed about Šušan matters by an inhabitant of Sippar.

86 *Dar* 437, *ArOr* 33 no. 1, BM 63806, and BM 41440 (Abraham 1997a: 75): Bēl-aplu-iddin / Niqūdu / Ašgandu is witness of *Dar* 437, an Egibi tablet written in Šušan at the end of Dar 16. He had a brother, Sīn-ili, who appears in *ArOr* 33 no. 1, a tablet of Tabnēa// Šangū-Šamaš – an inhabitant of Sippar – written in Babylon in Dar 27. Tabnēa in turn travelled to Šušan with Marduk-rēmanni in Dar 17 (BM 63806). This connection is partly repeated years later by Nidintu / Bēl-zēru-ibni / Egibi, who is a witness of BM 41440 (an Egibi tablet written in Šušan in Dar 23) and wrote the tablet *ArOr* 33 no. 1 of the aforementioned Tabnēa.

87 Marduk-bēl-napšāti / Itti-Bēl-lummir / Šangū-Šamaš (BM 63806 Dar 17) and his son (BM 74632 Dar 30); MR and his son Bēl-bullissu (see table 1 and 2 for details); BM 63806 Dar 17 (father and son present in Šušan).

88 I.e. MNA, MR and his son, Rēmūt-Ninurta (see table 1 for details); n. 86; other persons who travelled more than once include: Bēl-iddin / Balātu / Ahu-bani (*Dar* 437; BM 30878), Hašdaya *qīpu* of Esagil (VS 6 155 and CT 22 59) and probably Mannukiya (he was in Šušan in Dar II 06 in PBS 2/1 100+ and Donbaz 1989; some years earlier he is found travelling on the Nār-Kabari, which was the usual way to reach Šušan).

we should envisage the context of the trips by members of this group. I will also show that affairs in Šušan were conducted in a very stable economic climate which gave rise to the same kind of transactions under the same conditions for decades.

The coherency of the sources is important for the present investigation into Šušan's location. In part I.3, a considerable number of attestations were identified as references to the Elamite capital. In view of the over-all coherency of the sources, all the other attestations should also be identified as references to that city.

1.5 Conclusion

This lengthy exposition on Šušan in Babylonian sources was necessary because no research can be undertaken on these sources as long as its location continues to be put in doubt. I have tried to show that there is not only no need to hold on to the existence of a Babylonian Šušan, but that it is also possible to positively prove the *actual Elamite location* of the city in a large number of attestations. In view of the coherency of the sources at the prosopographic, chronological and economic level, this identification of Šušan with Susa can be expanded to all attestations of the place name in the Babylonian records. In conclusion: cuneiform texts from this era refer to only one Šušan – Susa in Elam.

Part II. Why did Babylonians travel to Susa?

The question why Babylonians travelled to Šušan has yet to receive a satisfying answer. K. Abraham noted that Marduk-nāšir-apli of the Egibi family was actively involved in business transactions when he was in Susa, but she did not study the nature of these transactions (1997a: 61). *Business and politics* is M.W. Stolper's answer to the question why Rēmūt-Ninurta of the Murašū family travelled to Susa: "The occasion that brought these men from Nippur to Susa is not vouchsafed, but they came at a time of year when the king and court might have been in residence, and when it would have been appropriate for men of affairs whose welfare depended on good political connections to come there too. Such men may have had their business interests concentrated in the hinterlands of their home cities, but they could and did travel freely and perhaps frequently (...) to the imperial capitals (...)." (1992: 74–5).

In this second part of my paper, I will examine the motivations behind the Susa trips more closely. There seems to be no evidence that these were business trips undertaken freely by a local entrepreneurial elites eager to meet the king. Everything about the trips was regulated: time of travel, travel route, credit conditions in Susa (see below). I will argue that the trips were part and parcel of Darius' taxation policy, on the basis of the subject matter of the texts and the business profiles of the travellers.

II.1 Sources

With Šušan safely identified as Susa, we can now use tables 1 and 2 to study the motivations behind the trips more closely. As to subject matter, we can discern three subgroups:

- a. “travel texts”: tablets written during the visits of prominent Babylonians in Susa (see table 1)
- b. “labour files”: tablets documenting the organization, dispatch and sustenance of Babylonian labour gangs for construction projects in Elam, later in Susa, exacted as tax (table 2)
- c. tablets documenting the collection, haulage and delivery of *upijātu* to Elam, later to Susa (table 2)

Authors writing on the Babylonian “business trips” to Susa / Šušan have traditionally concentrated on texts of type a.⁸⁹ Authors writing on institutional connections between Babylonia and Elam have traditionally concentrated on texts of types b and c.⁹⁰ I think that all three text types should be integrated into one source pool because of the indisputable prosopographic overlap: the Susa travellers (the actors of type a texts) were the organizers of the tax and labour flows at stake in type b and c texts.⁹¹ In other words, the tax files (b, c) form the background to understand the travel texts (a). The different text types pertain to the different stages of the same phenomenon and should be studied together.

II.2 Time of travel in the “travel texts”

Babylonians travelled to Susa at the end of the year and returned home in early spring.⁹² This seasonal rhythm is constant and many authors have drawn attention to it.⁹³ The trips are in evidence from the 13th year of Darius I until the reign of Darius II, with a break in the reign of Xerxes after the revolts of 484 BCE. Evidence is best for the period between Dar 13 and Xer

89 Stolper 1992, Abraham 1997a, Zawadzki 2000, Dandamayev 2003.

90 Joannès 2005; Bongenaar 1997; MacGinnis 2002. Dandamayev 1972 combined texts from all subgroups but misinterpreted the direction of the labour flow between Elam and Babylonia.

91 I will explain this further below (II.4).

92 The large majority of texts written in Susa are dated in months XI–XII–I: 11 texts date from month XII or XIIb, 6 from month I and 5 from month XI. Only two texts were written in months X and II. Babylonians expected to be back home in months II, III, or IV (see the discussion of debt note structure, below). In other months of the year Babylonian presence in Susa was very rare: one tablet is dated in month V and one in month VIII. See table 1 for text references.

93 See in particular Stolper 1992: 75; Abraham 1997a: 69 and Zawadzki 2000: 731, who have drawn attention to the seasonal pattern in the trips, and who linked this pattern with the Greek reports on the migration of the Achaemenid court. More on this comparison follows below. Note that the new material in table 1 confirms the observations of Stolper, Abraham and Zawadzki.

01. In this time span, Babylonians travelled to Susa in nine seasons at least,⁹⁴ sometimes in two consecutive years.⁹⁵ This makes one wonder whether the Susa trips were an annually returning event. There is unfortunately no way to find this out. We do know that not *all* participants in the Susa trips went *every* year.⁹⁶ Even so, it is still possible that Babylonian delegations arrived in Susa every season, but from different parts of the satrapy. This could account for the patchy reflection in the individual archives. At present, we can only say that Babylonians travelled often to Susa (at least in 9 out of 24 well documented years).

It is generally assumed that the king was in Susa when the Babylonians visited the place (i.e. Stolper 1992, Zawadzki 2000). Though this seems likely, there is no hard proof of this in the Babylonian records, only indications (I.5.2 above). We can get one step further if we compare the time schedule of the Babylonian visits to Susa with (a) the Greek reports on the seasonal migration of Achaemenid kings, and (b) the travel texts of the Persepolis Fortification archive.⁹⁷ The first comparison can yield results as to the general season of royal presence in Susa, the second may tell us something about actual royal visits to Susa in specific years between Dar 17 and Dar 28.⁹⁸

94 Dar 12–13, Dar 15–16, Dar 16–17, Dar 23–24, Dar 24–25, Dar 27–28, Dar 29–20, Dar 30–31, Xer 00–01. Details can be found in table 1 above. Some trips may have been left undocumented. This can very well be the case in the Dar 13–14 season, when MNA's brother took care of business at home (*Dar* 369; *Dar* 15–I–14). Similarly in the Dar 17–18 season, when MNA's slave operated in Babylonia (*Dar* 459). We know that MNA delegated his affairs in Babylonia to representatives at the occasion of some Susa trips (see n. 70 above). There is however no information about MNA's whereabouts in these periods.

95 At least three travellers made the trips in two consecutive years: MNA, MR and Rēmūt-Ninurta / Murašû (see table 1 for details).

96 E.g. MR did (probably) not travel in the Dar 16–17 season (he was in Sippar on Dar 23–XIIb–16; BM 74583). His son did probably not go in the Dar 33–34 season (BM 74571, Dar 01–I–34, Sippar) nor in the years Dar 35–Xer 02 (BM 74609, Dar 02–XIIb–35, Sippar; BM 62363, Xer 27–XII–00, Sippar; BM 62406, Xer 13–I–02, Sippar). MNA of the Egibi family definitely did not travel in the Dar 26–27 season, and probably not in the Dar 25–26 and Dar 31–32 seasons (see Abraham 2004: 198–201 for text references; however, Joannès 2005: 187 n. 14 and 193 seems to suggest that MNA was on his way to Susa in Dar XII–25 via Šābilu and Lahiru – if this is correct, his return to Babylon (BM 30235; Dar 05–I–26) was too fast). Note that at least in one of these cases, others *did* make a trip to Susa in that season (MNA was in Susa in the Dar 16–17 season, MR probably not).

97 Both sets of data have been presented and discussed by Tuplin 1998. On the annual migration of the court between the various Achaemenid residences, see also Briant 1988 and Briant 1996: 199ff.

98 My discussion is entirely based on the evidence assembled by Tuplin 1998.

II.2.1 Season of travel according to Greek sources

Babylonians visited Susa in the new year season – between months XI and I. According to Greek sources, the king resided in Susa either in spring (the “Xenophon variant”, Tuplin 1998: 66) or in winter (the “Athenaeus variant”, Tuplin 1998: 66) during his – supposedly but probably only ideally – annual *grand tour* of the various residences. The Babylonian records fit with both variants, as the Babylonians arrived in late winter and left in early spring. This is an awkward, but perhaps also a fortunate situation.

Another problem is the place of Babylon in the seasonal pattern. Xenophon put Babylon (winter) before Susa (spring) in the annual schedule, Athenaeus did it the other way around. The Babylonian texts do not help us out here. AD no. –346 says that somebody, perhaps the king, went from Babylon to Susa in month XI. This is the same direction and time of travel as those of the trips by Babylonians in Darius’ I reign. If we deduce a rule from these scanty facts, it would be that the king travelled from Babylon to Susa at the end of winter (thus favouring the Xenophon variant) and that affluent Babylonians escorted him to his spring residence in Elam, where they remained until after the new year. This is an attractive idea, but perhaps Zawadzki’s idea (2000: 731) is even more so: the Babylonians travelled to Susa in years when the king did not take up residence in Babylon. If this is correct, the Babylonian sources will never be able to shed light on the direction of travel between Babylon and Susa in the theoretic pattern of royal migration. Whether such a strict pattern ever really existed in one time and place has of course also been doubted (Tuplin 1998: *passim*).

II.2.2 Persepolis texts

Tuplin 1998 used the Persepolis Fortification texts to track the king’s movements in specific years between Dar 17 and Dar 28. Not every year yielded results and often the results were negative (meaning that we only know that the king was *not* present at a certain place), but there are useful data for some years. There is less overlap with the Babylonian sources than one would wish, but the results are nonetheless significant.

- The Persepolis texts start to yield accurate results in Dar 21. In this period, we do not have evidence for visits by Babylonians.⁹⁹ Nonetheless Darius sojourned in Susa in the new year season of Dar 21–22 (months XI, XII, I, II, III) and of Dar 22–23 (months IX–X–XI–XII and the full year Dar 23) according to the Persepolis texts (Tuplin 1998: 92–4), which is of course entirely consistent with the travel season of the Babylonians.

99 Documentation picks up again in Dar 23, see table 1.

- In Dar 23, both Darius and the Babylonians were in Susa. Darius stayed nearly the entire year in Susa (Tuplin 1998: 83) and a Babylonian delegation visited in the twelfth month of that year.¹⁰⁰
- For Dar 24, a year well documented on the Babylonian part, there is no useful Persepolis evidence.
- On the basis of the scarcity of texts for the years Dar 25–26, Tuplin has argued that the king was in an entirely different part of the empire (1998: 83–4). This is confirmed by the Babylonian sources in so far that no trips to Susa were undertaken by Babylonians in these years (see table 1 and note 96).
- For Dar 28, there is no solid evidence in the Persepolis texts. The Egibis were in Susa in the first month (OECT 10 152). There is no evidence in the Persepolis texts that speaks against the king’s presence there in that month.

II.2.3 Conclusion

The Babylonian sources suggest that the court held a new year sojourn in Susa in at least nine years between Dar 12–Xer 01. The two major Greek traditions about the migration of Achaemenid kings both fit into this pattern. This flexibility has to do with the fact that the Greeks divided the annual tour of the Persian kings along climatic / seasonal lines, while the Babylonian sources rather suggest a calendrical axis. Most valuable is the evidence about the king’s whereabouts given by the Persepolis texts. This evidence enables us to relate the Babylonian visits to Susa at least once to actual royal presence there (in Dar 23). It also adds extra weight to the idea that the king held new year sojourns in Susa in this period.

II.3 Travel routes

Travellers heading for Susa followed a fixed itinerary using the river Nār-Kabari (see I.3.1.4 above). A town located at its mound (Bāb-Nār-Kabari) functioned as some kind of station. At this place, boats were changed (Abraham 2004 no. 27),¹⁰¹ perhaps in preparation of different navigational conditions ahead. The location of the Nār-Kabari is not known. It must be the same river as the Biblical Kebar, where Ezekiel had his vision. The Babylonian texts indicate that it connected directly onto the Babylonian waterway system; it could be reached from Seleucia-on-the-Tigris (A.D. no.

100 BM 41440 (Abraham 1997a: 75) Dar 22–XII–23. Note that there is “category II”-type evidence (= strong evidence) in the Persepolis texts for the king’s presence in Susa in that month (Tuplin 1998: 96).

101 See also VS 6 302 (boats hauled from Bāb-Nār-Kabari to Susa), BE 9 84 // *TuM* 2/3 202 (boats hauled from Nippur to Nār-Kabari), Abraham 2004 no. 25 (boat rent from Babylon (?) to Nār-Kabari).

–140), Babylon (YOS 3 111, Abraham 2004 no. 25),¹⁰² and Nippur (BE 9 84//*TuM* 2 / 3 202). A northerly location on the river Tigris is suggested by the astronomical diary as well as by YOS 3 111, a letter to the Eanna administration in Uruk about a person who went to Bāb-Nār-Kabari after spending the night in Babylon. In addition to the Kebar river, the city of Lahiru seems to have been located on the way to Susa (Joannès 2005: 193). More evidence on travel routes is probably to come out of the Egibi archive.¹⁰³

II.4 The Susa trips in the context of taxes

In the reign of Darius I, three regular “flows” of people and goods were in operation from Babylonia to Elam.¹⁰⁴ The first one consisted of rich Babylonian citizens who travelled to Susa in the new year season of at least some years (see II.2.). The second stream consisted of soldiers and labourers who were exacted from Babylonia as a kind of tax and put to work in Elam on the king’s projects. This stream was financed by various Babylonian institutions and tax pools, and was accompanied by the means necessary to run the operations in Elam (overseers, food rations, silver, boats). The third flow consisted of food provisions for the court in Susa. This flow too was accompanied by the logistics necessary to get the provisions to the court: boats, manpower to tow and steer the boats, overseers and soldiers to protect the convoy.

The largest and most complex of these flows is the second one, involving forced labour. Various institutions and population groups had to contribute to it, each with its own organizational structure. The temples supplied manpower both from their dependent and from their independent employees. Dependent workers were organized in gangs of fifty and put under general supervision of the *q̄ipu* and his representatives (Bongenaar 1997: 37f.). These gangs were equipped and paid with temple funds. The priestly classes organized themselves according to profession (or prebend) into units of ten headed by their usual “overseers” (*šāpiru*).¹⁰⁵ They paid the costs themselves out of their prebendary “salary” and were probably allowed to send a substitute although this was not always done. In addition to men supplied by the

102 The river name in 1.9 is *id kab-bar-ra* contra Abraham 2004: 247 (*id libir?.ra*).

103 A study of the travels of the Egibis to Iran is presently being prepared by F. Joannès and C. Wunsch (see Joannès 2005: 190 n. 22).

104 This is an elaboration of the analysis of Babylonian-Elamite economic relations under Darius I by Joannès 2005: 193ff. My discussion is general, as a much deeper, yet to be undertaken, study into Achaemenid taxation is necessary to get to the details.

105 The best evidence comes from the Bēliya’u archive (Borsippa), which will be edited in the near future by Joanna Wojciechowska (Poznan). Pertinent tablets include BM 29400 (Dar 05?), BM 96231 (Dar 06), BM 29040 (Dar 09), BM 96301 (Dar 09), BM 96226 (date lost). Note also BM 95856 (Dar 15; *Ilšu-abūšu*) and the evidence from the Bēl-rēmanni archive from Sippar (Jursa 1999).

temples of Babylonia, substantial labour gangs were organized and dispatched by the various governors (*šākin-tēmi*) of the satrapy. To this end taxes were levied among the urban elites, on what basis we do not know precisely,¹⁰⁶ but perhaps we should not draw too sharp a line between these gangs and those of the temples, as prebendaries have been known to contribute to the costs of governors' gangs.¹⁰⁷ Tax collection was rented out to entrepreneurs, who sometimes created veritable "pyramids of farms" among themselves. A final contribution to the labour flow to Elam was provided by the age-old land-for-service system, which included the large farmlands of *qīpus* (i.e. VS 6 155) and *šākin-tēmis* (i.e. *Dar* 154) as well as the villages and farms of conscripted population groups. In this area too, entrepreneurs operated widely (Stolper 1985).

The food provisions for the court in Susa were financed at least in part by the urban elites. The Borsippa tax files inform us on these during the reign of Darius I, but the system was most certainly more widespread than that. The word used to describe these dispatches was *upijātu*, an Iranian word of uncertain etymology (Stolper 1977: 254f.). One of the translations proposed is "feast, provisions for a royal visit". Perhaps this meaning is too specific (as Stolper suggested), but it would establish a neat parallel to the *bāru* provided by inhabitants of Ur for the king's entry in Susa in a later period (UET 4 48 and 49; Joannès 1988). What is certain, is that the tax-payers of Borsippa not only financed the *upijātu* as such, but also the costs for towing it by boat to Susa (*šadādu*).¹⁰⁸

The Babylonians who travelled to Susa in the new year season were the organizers of these labour and tax flows. This can be illustrated both by the general profile of the travellers, and by the careers of some of the individuals. In general, we find high-ranking temple officials (*qīpu*, *šangū*, *šatammu*, *bēl-piqitti*, *šāpiru*), city-governors (*šākin-tēmi*), tax collectors (*rab-qašti*, *rab-miksi*) and tax farmers among the travellers.¹⁰⁹ The *qīpus* supervised the work gangs of dependent temple personnel financed by their local institutions. The *šangūs* and *šatammus* were leaders of these institutions recruited from the traditional priestly elites, and the *bēl-piqittis* were recruited from the royal establishment. Temple scribes like Marduk- rēmanni organized the financial side of the labour dispatches (BM 74977). The *šāpirus* led delegations of independent temple personnel (prebendaries) into Elam. And the *šākin-tēmis* were responsible for the organization of large-scale building

106 Urban property, has been suggested by Jursa 1999.

107 BM 42352 (Jursa 1999: 151).

108 Text details can be found in I.3.2.1.

109 For text references see I.5.3. above.

operations in Elam. Tax farmers like Marduk-nāšir-apli worked under contract for the *šākin-tēmis*.¹¹⁰

The individual careers of the Susa travellers are much more telling. Marduk-nāšir-apli, one of the most frequent travellers, was a tax farmer of the *šākin-tēmi* of Babylon. Although the actual tax farm contract has not been preserved, it was probably in this capacity that he financed and organized the labour gangs dispatched to Elam on behalf of the governor. He paid wages and rations of the workmen to their overseers (*Dar* 572, *Dar* 573, *Dar* 569), he hired and fitted out boats destined for Susa (Abraham 2004 nos. 25 and 27), he enlisted and hired towers to bring the boats from Babylon to Susa via Bāb-Nār-Kabari (Abraham 2004 no. 27; probably also nos. 70, 12, 39), he hired captains (Abraham 2004 no. 5), bought towing cables (Abraham 2004 no. 27) and acquired the stores (Abraham 2004). He was even present at the construction of a canal in Elam where the governor's men were doubtlessly employed together with gangs of other Babylonian governors (e.g. of Kish, *Dar* 441). A similar, though less impressive portfolio can be written for Ubār / Bēl-iqīša / Isinnāya from Sippar – a traveller to Susa (BM 74548) who collected taxes on behalf of the governor to equip workers for the same canal project in Elam (BM 42352 Jursa 1999: 151). He was probably a tax farmer of the governor of Babylon like Marduk-nāšir-apli. Marduk-rēmanni on the other hand was differently involved in the process of labour conscription. He had to help organize the work gangs of the *qīpu*, finance and equip them (BM 74977), because it was part of his duties as a college scribe of Ebabbar. His son, who also travelled to Susa, supervised the work gangs of the *qīpu* of Esagil (CT 22 59). Rēmūt-Ninurta / Murašū was a large-scale agricultural tax farmer, whose clients belonged to the land-for-service system described above (Stolper 1985). All the legal cases he litigated in Susa involved taxes due from such properties (table 1).

Unfortunately, deliverers of *upijātu* – possibly a contribution to a festive occasion at court – cannot be recognized among the Babylonians visiting Susa around the new year. In Borsippa, this kind of tax was levied by the *gugallu* from prebendary families. There are no *gugallus* (nor *mašennus* who would have been their superiors) in Susa. From Borsippa, we only have the archives of the payers of the *upijātu*-tax (Rē'i-alpi, Ea-ilūta-bani), not those of the collectors. It is possible that some of the boat transports to Susa organized by travellers like Marduk-nāšir-apli and Enlil-šumu-iddin / Murašū figure in this context. The boats were loaded with different commodities: beer, flour, barley, wine and textiles.¹¹¹ We do not know whether these products

110 This aspect of Marduk-nāšir-apli's career has been studied in detail by Abraham 2004.

111 Texts: Abraham 2004 no. 5 and 27, *Dar* 442, *Dar* 569, BE 9 84//TuM 2/3 202, YOS 3

111. Textiles are only mentioned in *Dar* 569 and Joannès 2005: 194 reads *qé-me* (flour) instead of *túg.me*.

were destined for the labour gangs working in Elam (as rations) or for consumption by the court in Susa.

II.5 Transactions concluded by Babylonians in Susa

Visitors to Susa most often conducted credit operations there. These were recorded in debt notes written by Babylonian scribes in customary Babylonian style and in the presence of mostly Babylonian witnesses. Usually the scribes belonged to the travel parties of those for whom the tablets were drafted.¹¹² As always, these debt notes are not explicit about the background of the transactions but some useful observations can be made.

It is striking that almost all the credits were contracted under similar conditions.¹¹³ Credits were extended in silver¹¹⁴ and the amounts involved were always considerable and sometimes extremely large.¹¹⁵ Most striking is the fact that none of the credits, except of one,¹¹⁶ was interest bearing. The debt notes stipulate that the “principal amount” (*ina qaqqadišu*) must be paid on a fixed date and place. The date mostly lies two or three months ahead (in the second, third or fourth month of the year) and the place of payment is Babylon.¹¹⁷ The debtors, in other words, were expected to pay upon return in Babylonia. It is remarkable how persistent these credit conditions are (large amounts, no interest, fixed time of payment after return from Susa) especially in view of the fact that the archival context of the debt notes and the year of their recording do not affect this pattern. It is more difficult to interpret this observation. In a very general sense, one can say that economic conditions in Susa tended to be the same for all visitors to the place, that these conditions gave rise to a certain type of economic behavior which translated itself rigidly in a certain type of debt note. The fact that these conditions did not result in interest bearing loans speaks against a purely entrepreneurial background to the transactions, as has been suggested before.

112 See Abraham 1997a: 67 for the Egibi tablets and add *Dar* 346 (written by Marduk-nāṣir-apli).

113 The following debt notes do not follow the pattern that I will describe in this paragraph: BM 49650, BM 63806, VS 6 155, BM 74632.

114 Only BM 74542 records a debt of 50 *kur* of barley.

115 1 m (*Dar* 497, OECT 10 152), 1 m 14 š (OLP 28, 78), 1 m 15 š (Biggs, Fs. De Meyer, 301), 1 ½ m (*Dar* 346; BM 79644; BM 74532), 2 ⅔ m (*Dar* 437), 2 m 4 ½ š (*Dar* 417), 3 m (BM 74548), 23 m (Liv 25//BM 33936), 45 m (TCL 13 193). Note also BM 85376 (55 minas of silver credited in Susa), Abraham 2004 no. 77 (settlement of a debt of over 50 minas of silver in Susa), BM 29069 (payment of 27 ½ minas of silver in Susa), PBS 2/1 126 (3 minas of silver credited in Susa), and especially VS 6 194 which mentions the staggering sum of 83 ½ minas of silver transacted in Susa.

116 BM 74632.

117 BM 74542, from the archive of Marduk-rēmanni, calls for delivery (of the barley in this case) in Sippar, Marduk-rēmanni's city of residence.

In view of the profiles of the travellers (see above, II.4) it is plausible that the credit transactions had their origins in tax operations. Only in one text is this explicitly the case,¹¹⁸ in another it is quite certain.¹¹⁹ In the other cases it can only be guessed. The presence of judges (Iranian and Babylonian) in some of these debt notes is striking (*Liv* 25, *Dar* 417, *TCL* 13 193). It implies that some pressure from above was needed to persuade the debtors to acknowledge their debts. The occasional sale of property gives the same impression (*Dar* 435; BM 102293, PBS 2 / 1 113). We should probably take the court cases fought by Rēmūt-Ninurta / Murašū in Susa as a model; they were all disputes about the payment of taxes (see table 1).

II.6 Conclusion

In the course of Darius' I reign, Susa became a node of regional tax flows originating from Babylonia. Both labour and commodities were transferred from local tax pools to Elam. This transfer needed extensive logistic support. Digging of canals and boat transports are two aspects of this support that are clearly visible in the sources. Representatives of the various institutions involved in organizing these taxes regularly travelled to Susa from *Dar* 13 onwards. These visits usually took place in the new year season, between months XI and I. There are indications that the visits were tax-related, not just because this was the kind of *business* these people were involved in, but also because they contracted debts in Susa that originated at least in some clear cases in tax payments. In combination with the seasonal rhythm of the trips, these tax payments may indicate that in some years Darius organized a kind of new year celebration in Susa in which the local Babylonian tax authorities were made to participate. Solid proof of such a celebration is however not available. At the very least, it is safe to postulate that arrears of tax payments and other problems that had locally arisen in the tax system were addressed during these visits.

118 VS 6 155: a *rab-qashti* took out credit in order to pay corvée resting on the domain in his hands.

119 *Liv* 25: Marduk-nāṣir-apli took out credit in order to pay the governor of Kish who was involved in the same canal project in Elam as Marduk-nāṣir-apli himself, as seen in *Dar* 441.

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